

Proposed Budget

West Highway Water & Sewer District	
Budget Hearing Information	
PO Box 1313	Location: 241 E 21st Avenue
Torrington, WY 82240	Date: 7/5/2023
307-532-8424 - Business Office	Time: 5:00 p.m.
Goshen County	Budget Prepared by: Carl Rupp

S-A BUDGET MESSAGE W.S. 16-12-403 (c)

The age and condition of the sewer lines of the West Highway Water & Sewer District require continuous maintenance and upgrading. The Board of Directors must maintain reserve funds to meet these requirements. The cost of major repairs to one line could be in excess of \$1,000,000. For the fiscal year ending June 30, 2024, the Board of Directors estimates they will maintain approximately \$1,000,000 in reserve for future and unplanned maintenance. The District also carries approximately \$50,000 in their general operating account. The Board requests the maximum 8 mills levied for the coming fiscal year

S-B RESERVE DESCRIPTION

Reserves are held in certificates of deposit in local community banks.

S-C

Names of Board Members	Date of End of Term	Does the district have regular office hours exceeding 20 hours per week?
Jerry Canaday	12/31/26	<input checked="" type="checkbox"/> Yes
Carl Rupp	12/31/24	<p>If Yes, enter</p> <p>Address of office: Weisshaar & Associates, LLC - 241 E 21st Avenue</p> <p>City, State, Zip: Torrington, WY 82240</p> <p>Phone Number: 307-532-8424</p> <p>Hours Open: M-Thurs 8-4</p>
William Cronk	12/31/24	
Mary Viktorin	12/31/24	
Craig Eddington	12/31/26	

Where are the minutes of your board meeting available for public review?
 241 E. 21st Avenue, Torrington, WY 82240

How and where are the notices of meeting posted for the public?
 Regular meeting times are on the bottom of each monthly bill. Special meetings are published in the local newspaper.

Where are the public meetings held?
 241 E 21st Avenue, Torrington, WY 82240

PROPOSED BUDGET SUMMARY

OVERVIEW		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
S-1	Total Budgeted Expenditures	\$81,033	\$78,163	\$251,900	\$251,900
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	\$0	\$0	\$0	\$0
S-4	Total General Fund and Forecasted Revenues Available	\$365,739	\$392,737	\$298,160	\$298,160
S-5	<i>Amount requested from County Commissioners</i>	\$43,080	\$49,734	\$50,000	\$50,000
S-6	Additional Funding Needed :			\$0	\$0
	Projected Surplus:			\$46,260	\$46,260

REVENUE SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
S-7	Operating Revenues	\$126,821	\$138,976	\$141,400	\$141,400
S-8	Tax levy (From the County Treasurer)	\$43,080	\$49,734	\$50,000	\$50,000
S-9	Government Support	\$0	\$0	\$0	\$0
S-10	Grants	\$0	\$0	\$0	\$0
S-11	Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	\$0
S-12	Miscellaneous	\$6,568	\$14,757	\$20,100	\$20,100
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0

S-14	Total Revenue	\$176,469	\$203,467	\$211,500	\$211,500
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FY 7/1/23-6/30/24 West Highway Water & Sewer District

EXPENDITURE SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
S-15	Capital Outlay	\$0	\$0	\$80,000	\$80,000
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$24,517	\$24,305	\$41,600	\$41,600
S-18	Operations	\$54,816	\$52,158	\$127,800	\$127,800
S-19	Indirect Costs	\$1,700	\$1,700	\$2,500	\$2,500
S-20R	Expenditures paid by Reserves	\$0	\$0	\$0	\$0
S-20	Total Expenditures	\$81,033	\$78,163	\$251,900	\$251,900

DEBT SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
S-22	TOTAL GENERAL FUNDS	\$189,270	\$189,270	\$86,660	\$86,660

Summary of Reserve Funds

S-23	Beginning Balance in Reserve Accounts	\$0	\$0	\$0	\$0
S-24	a. Sinking and Debt Service Funds				
S-25	b. Reserves	\$782,086	\$782,086	\$782,086	\$782,086
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
	Total Reserves (a+b+c)	\$782,086	\$782,086	\$782,086	\$782,086
S-27	Amount to be added				
S-28	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-29	b. Reserves	\$0	\$0	\$0	\$0
S-30	c. Bond Funds	\$0	\$0	\$0	\$0
	Total to be added (a+b+c)	\$0	\$0	\$0	\$0
S-31	Subtotal	\$782,086	\$782,086	\$782,086	\$782,086
S-32	Less Total to be spent	\$0	\$0	\$0	\$0
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$782,086	\$782,086	\$782,086	\$782,086

End of Summary

Budget Officer / District Official (if not same as "Submitted by")

Date adopted by Special District _____

DISTRICT ADDRESS: PO Box 1313
Torrington, WY 82240

PREPARED BY: Carl Rupp

DISTRICT PHONE: 307-532-8424 - Business Office

Proposed Budget

West Highway Water & Sewer District

FYE 6/30/2024

NAME OF DISTRICT/BOARD _____

PROPERTY TAXES AND ASSESSMENTS

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
R-1 Property Taxes and Assessments Received					
R-1.1 Tax Levy (From the County Treasurer)	4001	\$43,080	\$49,734	\$50,000	\$50,000
R-1.2 Other County Support (see note on the right)	4005				

FORECASTED REVENUE

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
R-2 Revenues from Other Governments					
R-2.1 State Aid	4211				
R-2.2 Additional County Aid (non-treasurer)	4237				
R-2.3 City (or Town) Aid	4237				
R-2.4 Other (Specify)	4237				
R-2.5 Total Government Support		\$0	\$0	\$0	\$0
R-3 Operating Revenues					
R-3.1 Customer Charges	4300	\$124,851	\$137,051	\$140,000	\$140,000
R-3.2 Sales of Goods or Services	4300				
R-3.3 Other Assessments	4503	\$1,970	\$1,925	\$1,400	\$1,400
R-3.4 Total Operating Revenues		\$126,821	\$138,976	\$141,400	\$141,400
R-4 Grants					
R-4.1 Direct Federal Grants	4201				
R-4.2 Federal Grants thru State Agencies	4201				
R-4.3 Grants from State Agencies	4211				
R-4.4 Total Grants		\$0	\$0	\$0	\$0
R-5 Miscellaneous Revenue					
R-5.1 Interest	4501	\$6,335	\$14,483	\$20,000	\$20,000
R-5.2 Other: Specify <u>Reimb & Refunds</u>	4500	\$233	\$274	\$100	\$100
R-5.3 Other: Additional _____					
R-5.4 Total Miscellaneous		\$6,568	\$14,757	\$20,100	\$20,100
R-5.5 Total Forecasted Revenue		\$133,389	\$153,733	\$161,500	\$161,500
R-6 Other Forecasted Revenue					
R-6.1 a. Other past due as estimated by Co. Treas.	4004				
R-6.2 b. Other forecasted revenue (specify):					
R-6.3 _____	4500				
R-6.4 _____	4500				
R-6.5 _____					
R-6.6 Total Other Forecasted Revenue (a+b)		\$0	\$0	\$0	\$0

Proposed Budget

West Highway Water & Sewer District
 NAME OF DISTRICT/BOARD

FYE 6/30/2024

CAPITAL OUTLAY BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
E-1	Capital Outlay				
E-1.1	Real Property	6201			
E-1.2	Vehicles	6210			
E-1.3	Office Equipment	6211			
E-1.4	Other (Specify)				
E-1.5	Sewer Equipment	6200		\$30,000	\$30,000
E-1.6	Sewer Lines & Laterals	6200		\$50,000	\$50,000
E-1.7					
E-1.8	TOTAL CAPITAL OUTLAY		\$0	\$80,000	\$80,000

ADMINISTRATION BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
E-2	Personnel Services				
E-2.1	Administrator	7002			
E-2.2	Secretary	7003			
E-2.3	Clerical	7004			
E-2.4	Other (Specify)				
E-2.5		7005			
E-2.6		7005			
E-2.7					
E-3	Board Expenses				
E-3.1	Travel	7011			
E-3.2	Mileage	7012			
E-3.3	Other (Specify)				
E-3.4	Stipend	7013	\$3,200	\$2,800	\$3,500
E-3.5	Legal Notices	7013	\$153	\$540	\$600
E-3.6					
E-4	Contractual Services				
E-4.1	Legal	7021	\$2,452	\$540	\$10,000
E-4.2	Accounting/Auditing	7022	\$17,030	\$16,610	\$17,000
E-4.3	Other (Specify)				
E-4.4	Engineering	7023		\$263	\$5,000
E-4.5		7023			
E-4.6					
E-5	Other Administrative Expenses				
E-5.1	Office Supplies	7031	\$1,413	\$2,296	\$2,500
E-5.2	Office equipment, rent & repair	7032			
E-5.3	Education	7033			
E-5.4	Registrations	7034			
E-5.5	Other (Specify)				
E-5.6	Collection Expense	7035	\$269	\$1,254	\$2,000
E-5.7	Miscellaneous Administrative	7035		\$2	\$1,000
E-5.8					
E-6	TOTAL ADMINISTRATION		\$24,517	\$24,305	\$41,600

Proposed Budget

West Highway Water & Sewer District

FYE 6/30/2024

OPERATIONS BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval	
E-7 Personnel Services						
E-7.1	Wages--Operations	7202				
E-7.2	Service Contracts	7203				
E-7.3	Other (Specify)					
E-7.4	_____	7204				
E-7.5	_____	7204				
E-7.6	_____					
E-8 Travel						
E-8.1	Mileage	7211				
E-8.2	Other (Specify)					
E-8.3	_____	7212				
E-8.4	_____	7212				
E-8.5	_____					
E-9 Operating supplies (List)						
E-9.1	Repairs	7220	\$9,480	\$740	\$20,000	\$20,000
E-9.2	_____	7220				
E-9.3	_____	7220				
E-9.4	_____	7220				
E-9.5	_____					
E-10 Program Services (List)						
E-10.1	Supervision/DEQ Operator	7230	\$7,800	\$8,600	\$9,000	\$9,000
E-10.2	_____	7230				
E-10.3	_____	7230				
E-10.4	_____	7230				
E-10.5	_____					
E-11 Contractual Arrangements (List)						
E-11.1	City Disposal Fees	7400	\$34,491	\$39,858	\$41,000	\$41,000
E-11.2	Sewer Line Cleaning/Video	7400	\$0	\$0	\$50,000	\$50,000
E-11.3	Security Monitoring	7400	\$1,390	\$1,390	\$2,000	\$2,000
E-11.4	_____	7400				
E-11.5	_____					
E-12 Other operations (Specify)						
E-12.1	Telephone & Utilities	7450	\$1,655	\$1,570	\$1,800	\$1,800
E-12.2	Other Operations Costs	7450			\$4,000	\$4,000
E-12.3	_____	7450				
E-12.4	_____	7450				
E-12.5	_____					
E-13 TOTAL OPERATIONS			\$54,816	\$52,158	\$127,800	\$127,800

Proposed Budget

West Highway Water & Sewer District

FYE 6/30/2024

INDIRECT COSTS BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
E-14 Insurance					
E-14.1 Liability	7502	\$1,700	\$1,700	\$2,500	\$2,500
E-14.2 Buildings and vehicles	7503				
E-14.3 Equipment	7504				
E-14.4 Other (Specify)					
E-14.5 _____	7505				
E-14.6 _____	7505				
E-14.7 _____					
E-15 Indirect payroll costs:					
E-15.1 FICA (Social Security) taxes	7511				
E-15.2 Workers Compensation	7512				
E-15.3 Unemployment Taxes	7513				
E-15.4 Retirement	7514				
E-15.5 Health Insurance	7515				
E-15.6 Other (Specify)					
E-15.7 _____	7516				
E-15.8 _____	7516				
E-15.9 _____					
E-17 TOTAL INDIRECT COSTS		\$1,700	\$1,700	\$2,500	\$2,500

DEBT SERVICE BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
D-1 Debt Service					
D-1.1 Principal	6401				
D-1.2 Interest	6410				
D-1.3 Fees	6420				
D-2 TOTAL DEBT SERVICE		\$0	\$0	\$0	\$0

Proposed Budget

West Highway Water & Sewer District
NAME OF DISTRICT/BOARD _____

FYE 6/30/2024

GENERAL FUNDS				
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		End of Year	Beginning	Beginning	
		2021-2022	2022-2023	2023-2024	Pending
		Actual	Estimated	Proposed	Approval
C-1	Balances at Beginning of Fiscal Year				
C-1.1	General Fund Checking	\$189,270	\$189,270	\$86,660	\$86,660
C-1.2	Savings and Investments		\$0		
C-1.3	General Fund CD Balance		\$0		
C-1.4	All Other Funds		\$0		
C-1.5	Reserves (From Below)	\$782,086	\$782,086	\$782,086	\$782,086
C-1.6	Total Estimated Cash and Investments on Hand	\$971,356	\$971,356	\$868,746	\$868,746

C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE				
C-2.2	b. Reserves	\$782,086	\$782,086	\$782,086	\$782,086
C-2.3	Total Deductions (a+b)	\$782,086	\$782,086	\$782,086	\$782,086
C-2.4	Estimated Non-Restricted Funds Available	\$189,270	\$189,270	\$86,660	\$86,660

		DOA Chart of Accounts
SINKING & DEBT SERVICE FUNDS		1070

		2021-2022	2022-2023	2023-2024	Pending
		Actual	Estimated	Proposed	Approval
C-3	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
C-3.1	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
C-3.2	<i>Date of Reserve Approval in Minutes:</i> _____				
C-3.3	Amount to be added to the reserve				
C-3.4	<i>Date of Reserve Approval in Minutes:</i> _____				
C-3.5	SUB-TOTAL	\$0	\$0	\$0	\$0
C-3.6	Identify the amount and project to be spent				
C-3.7	a. _____				
C-3.8	b. _____				
C-3.9	c. _____				
C-3.10	<i>Date of Reserve Approval in Minutes:</i> _____				
C-3.11	TOTAL CAPITAL OUTLAY (a+b+c)	\$0	\$0	\$0	\$0
C-3.12	Balance to be retained	\$0	\$0	\$0	\$0

RESERVES		1090
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		2021-2022	2022-2023	2023-2024	Pending
		Actual	Estimated	Proposed	Approval
C-4	Beginning Balance in Reserve Account (end of previous year)		\$782,086	\$782,086	\$782,086
C-4.1	Beginning Balance in Reserve Account (end of previous year)		\$782,086	\$782,086	\$782,086
C-4.2	<i>Date of Reserve Approval in Minutes:</i> <u>5/3/2023</u>				
C-4.3	Amount to be added to the reserve				
C-4.4	<i>Date of Reserve Approval in Minutes:</i> <u>5/3/2023</u>				
C-4.5	SUB-TOTAL	\$782,086	\$782,086	\$782,086	\$782,086
C-4.6	Identify the amount and project to be spent				
C-4.7	a. _____				
C-4.8	b. _____				
C-4.9	c. _____				
C-4.10	<i>Date of Reserve Approval in Minutes:</i> _____				
C-4.11	TOTAL OTHER RESERVE OUTLAY (a+b+c)	\$0	\$0	\$0	\$0
C-4.12	Balance to be retained	\$782,086	\$782,086	\$782,086	\$782,086

BOND FUNDS		1060
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		2021-2022	2022-2023	2023-2024	Pending
		Actual	Estimated	Proposed	Approval
C-5	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
C-5.1	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
C-5.2	<i>Date of Reserve Approval in Minutes:</i> _____				
C-5.3	Amount to be added to the reserve				
C-5.4	<i>Date of Reserve Approval in Minutes:</i> _____				
C-5.5	SUB-TOTAL	\$0	\$0	\$0	\$0
C-5.6	Identify the amount and project to be spent				
C-5.7	<i>Date of Reserve Approval in Minutes:</i> _____				
C-5.8	Balance to be retained	\$0	\$0	\$0	\$0
C-5.9	TOTAL TO BE SPENT	\$0	\$0	\$0	\$0